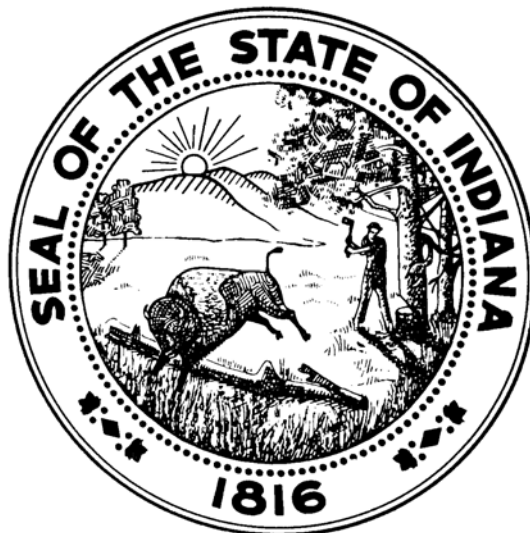


**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL  
FOR  
COUNTIES OF INDIANA**



Issued by  
State Board of Accounts  
302 West Washington Street  
4th Floor, Room E418  
Indianapolis, Indiana 46204-2765

Issued 2001

## FOREWORD

This Manual has been prepared by the State Board of Accounts as a guide in the establishment of a uniform accounting system for county funds.

The manual consists of various parts referred to in the Table of Contents and includes outlines of procedures to be followed, and samples of prescribed forms and other records.

Although the manual contains citations to laws and opinions of the Attorney General, it is not to be considered as a conveyance of legal opinions of the State Board of Accounts. Recommendations and suggestions herein are intended to relate primarily to the keeping of necessary records and are not to be deemed directives for conducting proceedings before the County Executive, County Fiscal Body or before a court conducting a judicial review.

This publication is presented in loose-leaf form with a view toward replacement of pages as necessity arises for revisions. Please preserve this copy and any revisions for your use and for the use of your successor.

This manual is dedicated to the furtherance of good government and to the keeping of complete and accurate public records. Each county officer that is not covered under an accounting and uniform compliance guideline manual specifically for their office is urged to carefully study its contents. Each is also invited to submit for consideration and advice any accounting problem not covered in these pages.

Unless otherwise indicated, citations to sections of law refer to Indiana Code. Citations to page numbers such as 4-3 means the third page of Chapter 4.

Charles Johnson, III, C.P.A., State Examiner  
Michael A. Fiwek, C.P.A., Deputy State Examiner  
Marilyn S. Rudolph, C.P.A., Deputy State Examiner

## TABLE OF CONTENTS

### CHAPTER 1

Prescribed Forms, Taxes, and General Information

### CHAPTER 2

Computer Systems

### CHAPTER 3

Public Proceedings and Public Records

### CHAPTER 4

Conflict of Interest

### CHAPTER 5

Compensation and Benefits

### CHAPTER 6

Deposit and Investment of Funds

### CHAPTER 7

Public Purchases, Purchase of Land or Structures  
and Inventory of Fixed Assets

### CHAPTER 8

Public Works Law

### CHAPTER 9

Leases

### CHAPTER 10

Disposal of Real or Personal Property [IC 36-1-11]

(ii)

TABLE OF CONTENTS  
(Continued)

CHAPTER 11

County Health Department

CHAPTER 12

County Parks Department

INDEX